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power to tax the capital of merchants, which belongs to the class known as "intangible personal property," to 30 cents on \$100.

[Ed. Note.—For other cases, see *Municipal Corporations*, Cent. Dig. § 2011; Dec. Dig. § 956 (2).* 10 Va.-W. Va. Enc. Dig. 232.]

For other definitions, see *Words and Phrases*, First and Second Series, *Intangible Property*.]

2. Municipal Corporations (§ 956 (1)*)—Taxation—Levy—Statute—Construction.—Where the interpretation of a statute is doubtful as to the authorization to levy a tax, the tax cannot be collected as a tax must be plainly authorized before the citizen can be charged therewith.

[Ed. Note.—For other cases, see *Municipal Corporations*, Cent. Dig. § 2010; Dec. Dig. § 956 (1).* 10 Va.-W. Va. Enc. Dig. 227.]

Error to Hustings Court of City of Richmond.

Proceeding by the Drewry-Hughes Company against the City of Richmond. Judgment for plaintiff, and defendant brings error. Affirmed.

H. R. Pollard, of Richmond, for plaintiff in error.

Geo. Bryan and Hill Montague, both of Richmond, for defendant in error.

BRISTOL TELEPHONE CO. *v.* STOCKTON'S ADM'R.

Nov. 16, 1916.

[90 S. E. 636.]

1. Master and Servant (§ 149 (2)*)—Injuries to Servant—Negligence.—Where plaintiff's intestate, killed by contact with a high-powered wire, was a well-developed man physically and mentally, who had never clipped cable in proximity to high-power wires, but was not without experience in the construction of telephone lines, and was repeatedly warned as to the danger, and that contact with the high-power wires near which he was to work would kill him, defendant was not guilty of actionable negligence in directing him to ascend the pole, since a master is not an insurer of his servant's safety, and is liable for the consequences, not of danger, but of negligence in failing to adequately instruct an inexperienced servant as to unknown danger.

[Ed. Note.—For other cases, see *Master and Servant*, Cent. Dig. § 295; Dec. Dig. § 149 (2).* 9 Va.-W. Va. Enc. Dig. 697.]

2. Master and Servant (§ 265 (11)*)—Injuries to Servant—Evidence—Presumptions and Burden of Proof.—In an action for the

*For other cases see same topic and KEY-NUMBER in all Key-Numbered Digests and Indexes.

death of a telephone lineman caused by contract with high-powered wire, as the burden was on plaintiff to prove negligence alleged in failure to instruct intestate in the use of a belt in which he was sitting, in the absence of evidence to the contrary, the defendant is presumed to have discharged his duties in furnishing safe place and appliances and giving necessary warning.

[Ed. Note.—For other cases, see Master and Servant, Cent. Dig. § 896; Dec. Dig. § 265 (11).* 15 Va.-W. Va. Enc. Dig. 658.]

3. Master and Servant (§ 244 (3)*)—Injury to Servant—Contributory Negligence.—Where a telephone lineman was killed while sitting in a belt on a cable by contact with high-powered wires, having been fully instructed and warned as to the danger, his death was proximately due to his own disregard of repeated warnings, for which self-imposed injury the law affords no redress.

[Ed. Note.—For other cases, see Master and Servant, Cent. Dig. § 777; Dec. Dig. § 244 (3).* 15 Va.-W. Va. Enc. Dig. 654.]

Sims, J., dissenting.

Appeal from Circuit Court, Washington County.

Action by Stockton's administrator against the Bristol Telephone Company. Judgment for plaintiff, and defendant appeals. Reversed, demurrer to evidence sustained, and judgment rendered for defendant.

Powell, Price & Simmonds, of Bristol, for plaintiff in error.

Hutton & Hutton and *White, Penn & Penn*, all of Abingdon, and *J. B. Cox*, of Johnson City, Tenn., for defendant.

JAMISON *v.* COMMONWEALTH.

Nov. 16, 1916.

[90 S. E. 640.]

1. Taxation (§ 95 (3)*)—Bonds and Notes—Statute—"Engaged in Business."—A resident of Maryland, who loaned money to residents of a county in Virginia, taking bonds and notes secured by deeds of trust on land situate in the county, but who kept no agent in such county, and merely came into it from Maryland himself on occasion to see whether land was satisfactory security for a loan, was not taxable on the amount of his bonds and notes, evidencing loans made in the county, under Acts 1915, c. 117, § 9, providing that the section of the schedule, relating to taxes on intangible personal property, shall apply to any person representing in the state, personally or by agent, business interests that may claim a domicile elsewhere, though

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